

SENATE RECORD VOTE ANALYSIS

104th Congress
1st Session

Vote No. 552

October 27, 1995, 9:11 p.m.
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BALANCED BUDGET RECONCILIATION/No Tax Cuts

SUBJECT: Balanced Budget Reconciliation Act of 1995 . . . S. 1357. Domenici motion to table the Byrd amendment No. 2974.

ACTION: MOTION TO TABLE AGREED TO, 53-46

SYNOPSIS: As reported, S. 1357, the Balanced Budget Reconciliation Act of 1995, will result in a balanced budget in seven years, as scored by the Congressional Budget Office (CBO). The bill will also provide a \$245 billion middle-class tax cut, \$141.4 billion of which will be to provide a \$500 per child tax credit.

The Byrd amendment would strike the \$245 billion in tax cuts from the bill. Tax provisions to increase tax collections by \$21.1 billion by eliminating and reforming certain existing tax provisions would be retained. The tax cuts that the Byrd amendment would eliminate include the following: a \$500 per child tax credit (\$141 billion); marriage penalty relief (\$12.28 billion); individual capital gains tax relief (\$33.5 billion); estate tax reform for family-owned businesses and farms (\$13.29 billion); favorable tax treatment for long-term medical insurance (\$9.89 billion); allowance of tax-free medical savings accounts (MSAs; \$1.31 billion); an adoption tax credit (\$1.98 billion); and a student loan interest deduction (\$1 billion).

The amendment was offered after all debate time had expired. However, by unanimous consent, 1 minute of debate was permitted on the amendment. Following debate, Senator Domenici moved to table the Byrd amendment. Generally, those favoring the motion to table opposed the amendment; those opposing the motion to table favored the amendment.

Those favoring the motion to table contended:

We have gone into detail before for our reasons for wanting to provide tax relief for middle-class Americans. The bulk of the tax cuts that are in this bill, which were only included upon certification by the Congressional Budget Office (CBO) that the bill would result in a balanced budget by fiscal year 2002, are to provide middle-class tax relief. They are not being provided to increase welfare spending, much to the chagrin of our colleagues to the left, nor are they being included as gifts for millionaires or billionaires, again

(See other side)

YEAS (53)			NAYS (46)			NOT VOTING (0)	
Republicans (50 or 94%)		Democrats (3 or 7%)	Republicans (3 or 6%)		Democrats (43 or 93%)	Republicans (0)	Democrats (0)
Abraham	Helms	Baucus	Cohen	Akaka	Inouye		
Ashcroft	Hutchison	Biden	Snowe	Bingaman	Johnston		
Bennett	Inhofe	Lieberman	Specter	Boxer	Kennedy		
Bond	Jeffords			Bradley	Kerry		
Brown	Kassebaum			Breaux	Kerry		
Burns	Kempthorne			Bryan	Kohl		
Campbell	Kyl			Bumpers	Lautenberg		
Chafee	Lott			Byrd	Leahy		
Coats	Lugar			Conrad	Levin		
Cochran	Mack			Daschle	Mikulski		
Coverdell	McCain			Dodd	Moseley-Braun		
Craig	McConnell			Dorgan	Moynihan		
D'Amato	Murkowski			Exon	Murray		
DeWine	Nickles			Feingold	Nunn		
Dole	Pressler			Feinstein	Pell		
Domenici	Roth			Ford	Pryor		
Faircloth	Santorum			Glenn	Reid		
Frist	Shelby			Graham	Robb		
Gorton	Simpson			Harkin	Rockefeller		
Gramm	Smith			Heflin	Sarbanes		
Grams	Stevens			Hollings	Simon		
Grassley	Thomas				Wellstone		
Gregg	Thompson						
Hatch	Thurmond						
Hatfield	Warner						

EXPLANATION OF ABSENCE:

1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:

AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay

despite the claims of our Democratic colleagues. The tax cut we are providing average American families in this bill will not destroy the economy; it will not even entirely negate the enormous tax increase our Democratic colleagues passed 2 years ago. It will, however, provide long overdue tax relief for American families who for too long have had to pay for our Democratic colleagues' ever-expanding social reengineering and welfare programs, which have been utter disasters. We have no apologies to offer for standing up for middle-class Americans--our primary goal in this bill is to balance the budget, and if we can achieve that goal and provide tax relief, and we can, then we believe we are morally bound to provide that relief. We therefore strongly urge the rejection of this amendment.

Those opposing the motion to table contended:

The CBO's deficit estimates have missed the mark by an average of \$45 billion per year since 1980. With this budget, we are not only being asked to accept CBO estimates for the usual 5 years, we are being asked to accept them for 7 years, and, on top of that, we are being asked to show extreme confidence in them by approving a \$245 billion tax cut based on their claim that the budget will be balanced in 2002. We find it very depressing that Republicans in Congress and a Democrat President in the White House appear to be engaged in a foolish contest to see who can pass the largest unaffordable tax cut first. We lived through this folly in the 1980s with Reaganomics--we will not repeat it today by voting to spend a "fiscal dividend" that does not yet exist and probably never will appear.